

FISCAL NOTE

Bill #: SB0085

Title: Income tax checkoff for renal dialysis

Primary Sponsor: Squires, C

Status: As Introduced

Sponsor signature	Date	David Ewer, Budget Director	Date
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Fiscal Summary

	<u>FY 2006 Difference</u>	<u>FY 2007 Difference</u>
Expenditures:		
General Fund		
State Special Revenue	\$24,000	\$24,000
Federal Special Revenue		
Other		
Revenue:		
General Fund		
State Special Revenue	\$24,000	\$24,000
Federal Special Revenue		
Other		
Net Impact on General Fund Balance:	\$0	\$0

- | | |
|---|--|
| <input type="checkbox"/> Significant Local Gov. Impact | <input type="checkbox"/> Technical Concerns |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts |
| <input type="checkbox"/> Dedicated Revenue Form Attached | <input checked="" type="checkbox"/> Needs to be included in HB 2 |

Fiscal Analysis

ASSUMPTIONS:

1. This bill would provide for a new voluntary individual income tax checkoff for renal dialysis. Revenue from the checkoff would flow to a state special revenue account to the credit of the Department of Public Health and Human Services.
2. This bill has no impact on revenues administered by, or administrative expenses of, the Department of Revenue.
3. The new checkoff is structured in the same manner as the existing checkoffs for the nongame wildlife program, the child abuse prevention program, and the agriculture in schools program. Based on the experience of these three programs in tax years 2002 and 2003, it is estimated that the renal dialysis checkoff will generate \$24,000 annually.

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(continued)

4. Approximately 100 people receive assistance from the Department of Public Health and Human Services' end-stage renal disease program each fiscal year. Funds from the existing general fund appropriation generally are depleted by March of each fiscal year.
5. Checkoff funds would allow the program to continue to provide services through the end of the state fiscal year.
6. None of the check off money for end-stage renal disease would be used for administrative costs of the Department of Public Health and Human Services.

FISCAL IMPACT:

	<u>FY 2006 Difference</u>	<u>FY 2007 Difference</u>
FTE		
<u>Expenditures:</u>		
Personal Services		
Operating Expenses	\$24,000	\$24,000
Equipment		
Benefits		
Transfers		
TOTAL	<u>\$24,000</u>	<u>\$24,000</u>
<u>Funding of Expenditures:</u>		
General Fund (01)		
State Special Revenue (02)	\$24,000	\$24,000
Federal Special Revenue (03)		
Other		
TOTAL	<u>\$24,000</u>	<u>\$24,000</u>
<u>Revenues:</u>		
General Fund (01)		
State Special Revenue (02)	\$24,000	\$24,000
Federal Special Revenue (03)		
Other		
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures):</u>		
General Fund (01)		
State Special Revenue (02)	\$24,000	\$24,000
Federal Special Revenue (03)		
Other		